

CITY OF SOUTH FULTON, GEORGIA
South Fulton Service Center Auditorium, 5600 Stonewall Tell Road
Wednesday, August 30, 2017, 5:00PM



The Honorable William “Bill” Edwards, Mayor
The Honorable Catherine F. Rowell, District 1, Mayor Pro Tem
The Honorable Carmalitha Gumbs, District 2 Councilmember
The Honorable Helen Z. Willis, District 3 Councilmember
The Honorable Naeema Gilyard, District 4 Councilmember
The Honorable Rosie Jackson, District 5 Councilmember
The Honorable khalid kamau, District 6 Councilmember
The Honorable Mark Baker, District 7 Councilmember

**(Standing Work Session Scheduled for TUESDAY, August 29, 2017
has been Re-scheduled for WEDNESDAY, August 30, 2017)**

BUDGET WORKSHOP AGENDA

5:00PM

1. Budget Workshop (Interim City Manager)



CITY OF SOUTH FULTON

HONORABLE MAYOR AND CITY COUNCIL

2018 TENTATIVE BUDGET

FOR FISCAL YEAR ENDING SEPTEMBER 30, 2018

BY

RUTH C. JONES

INTERIM CITY MANAGER



City of South Fulton
2018 General Fund Tentative Budget
For Fiscal Year Ending September 30, 2018
Budget Transmittal Letter

August 25, 2017

Honorable Mayor and Members of the City Council
City of South Fulton

I am pleased to present to you the FY2018 tentative general fund budget for the fiscal year starting October 1, 2017 and ending September 30, 2018, for your review and approval in compliance with the City of South Fulton Charter and Georgia Statutes. The balanced tentative budget of \$66,329,345 covers revenues and expenditures. My recommendations are based on the five key areas provided by the Mayor and City Council because of their visioning session as well as a review of the City's financial status.

I have worked successfully with my management team to develop this balanced budget bearing in mind not only the City's immediate needs but also to begin the building of funds for capital improvement projects. I present this document, the City's Tentative Budget

As City Manager, I am committed to accomplishing the important goals of the City and be assured that I will continue to manage the City in a fiscally responsible manner.

BUDGET FORMAT

This budget is developed on a basis consistent with Generally Accepted Accounting Principles (GAAP). The GAAP basis of accounting for governmental funds is the modified accrual method where revenues are recorded when received in cash or when they are measurable and available or to be collected in the very near future and expenditures are recorded at the time liabilities are incurred.

BUDGET DEVELOPMENT PROCESS

The Mayor and City Council developed five priority initiatives for the direction of the City. These initiatives were used as a guide for the FY2018 annual operating budget. The five priorities are as follows:

1. Improve Parks and Recreation,
2. Improve Public Safety – Police and Fire,
3. Economic Development,
4. Planning – update to Comprehensive Plan and
5. Create and Implement Branding and Messaging.

The five priorities were considered in the development of the FY2018 budget in-order to improve services to benefit all citizens of the City of South Fulton. The City Manager and Finance Department reviewed all proposed revenues to make sure there was enough revenue to meet the proposed expenditures. Estimated revenues are conservative and include new sources of revenues such as franchise fees. The City's 2018 millage rate is 7.719 mills which is lower than the 2017 millage rate of 11.579. The difference of 3.86 mills will be levied by Fulton County to cover expenditures between January 2017 and April 2017. The main sources of revenues include: Real and Personal Property tax, Local Option Sales Tax, Intergovernmental Revenue, Franchise fees, Business and Occupation Tax.

2018 BUDGET REVENUES SUMMARY

Revenue Categories	FY 2017 (May -Sept) Adopted	2018 Proposed
Local Option Sales Tax	\$9,500,000	\$21,688,222
Real and Personal Property Tax	\$1,811,634	\$18,374,436
Franchise Fees	\$0	\$3,000,000
Insurance Premium Tax	\$0	\$3,880,000
Building Permits and Inspection Fees	\$320,000	\$1,099,060
Business & Occupation Tax	\$0	\$3,500,000
Municipal Court	\$33,651	\$779,775
Alcoholic Beverage Tax	\$800,000	\$1,700,080
Hotel/Motel Tax	\$70,000	\$50,000
Recording Intangible Tax	\$0	\$300,000
Fire Inspection	\$0	\$147,852
Interest Earnings	\$0	\$5,000
Fines and forfeiture	140,640	15,000
Real Estate Transfer Tax	\$108,000	\$90,000

Other Charges for Services	\$347,683	\$800,000
Rent ad Royalties	\$450,000	\$20,000
Other Revenues	\$80,000	80,000
Motor Vehicle Tax	\$0	\$1,500,000
Intergovernmental Revenue	\$3,125,000	\$8,800,000
Transfer from other funds	\$10,000,000	0
Sale of Property	\$0	
	\$26,786,609	\$66,329,345

These revenues and other sources enable the City to provide crucial services to its citizen such as public safety, public works services, parks and recreation, general government services, buildings, equipment acquisition, infrastructure and capital projects, community development and economic development that bring different types of development to the City including an increase in the City's tax base.

BUDGET DEVELOPMENT PREPARATION GUIDELINES:

In addition to the five priorities of the Mayor and City Council adopted as guide for the 2018 annual budget, all mandated statutory funding requirements are met. The City Manager and the Interim Deputy City Manager in conjunction with Finance, Human Resources, and Purchasing Departments met with the major departments representing the highest allocation of general fund expenditures to discuss the City's FY 2017/2018 operating budget and explored the full scope of the service delivery needs.

PROPOSED BUDGET

The proposed general fund budget totals \$66,329,345 which is \$11,089,860 more than that full year budget of 2016 for South Fulton or 20 percent more than the 2016 budget. The proposed budget seeks to meet the needs of our citizens in a manageable and cost effective manner. The budget includes all services currently provided to the City of South Fulton by Fulton County through the Inter-Governmental Agreements (IGA) and additional administrative services/functions.

The following are services provided to the City by Fulton County under the intergovernmental agreement:

- Emergency 911
- Animal Control
- Police - Uniform Patrol
- Fire and Rescue
- Road and Highway Maintenance
- Utilities
- Storm water

GENERAL FUND REVENUES:

General Fund – This is the City’s primary operating fund used to account for all financial resources and related expenditures applicable to all general operations of the City, except those required to be accounted for in another fund. Major revenue sources are property and sales tax receipts, charges for services, licenses and permits, and various fees.

Personnel Costs

Personnel costs, which include regular salaries and wages, FICA taxes, health, dental and life insurance, and retirement contributions, are fully funded for FY 2017/2018 for general fund employees.

GENERAL FUND EXPENDITURES:

General fund expenditures are divided across several major areas of the City of South Fulton Government as follows:

2018 BUDGET EXPENDITURES SUMMARY

Expenditure Categories	FY 2017 (May-Sept) Adopted	FY2018 Recommended
Animal Control	\$411,585	\$987,804
City Clerk	\$245,914	\$362,704
Mayor	\$26,088	\$145,297
City Council	\$87,260	\$214,880
City Manager	\$207,097	\$435,295
Communications	\$35,000	\$261,204
Development Services	\$1,594,622	\$2,623,986
Court	\$33,651	\$779,755
Debt (TAN)	\$0	\$13,000,000
Economic Development	\$0	\$199,084
Facilities	\$131,144	\$957,246
Finance	\$428,346	\$833,546
Fire	\$8,377,533	\$15,589,285
Human Resources	\$143,717	\$459,569
Information Technology	\$56,453	\$716,565
Legal	\$0	\$500,000
Operational Start Up	\$248,000	0
Police	\$9,436,857	\$16,737,294
Public Works	\$1,742,180	\$4,181,233

Real Estate Management	\$77,594	\$186,000
Recreation and Parks	\$2,400,775	\$4,895,326
Storm water Management	\$125,000	\$300,000
Transfer Out E-911	\$781,250	\$1,875,000
Transfer Out Hotel/Motel		\$50,000
Contingency	\$196,543	\$38,272
Total Expenses	\$26,005,359	\$66,329,345

INSURANCE

Health

The City provides health insurance coverage to all its full-time employees and elected officials at one hundred percent. Employees can purchase additional coverage for a plus one or family. Health insurance costs contribute significantly to the overall personnel related expenditures. The Risk Management Division will work diligently to reduce the health insurance costs by offering various health and fitness programs for employees to encourage healthy life styles and eating habits. The City's health insurance carrier, Blue Cross/Blue Shield of Georgia and Kaiser Permanente, have confirmed that there will not be an increase in health insurance premiums for FY 2017/2018.

General Liability / Property / Workers' Compensation Insurance

General liability insurance costs are included in the City's overall operating expenditures. General liability, property, and worker's compensation insurance costs for FY 2017/2018 come to approximately \$200,000. Safety programs continue to be in force to address work-related hazards to reduce workers' compensation costs resulting from work-related injuries.

The City of South Fulton got a \$12,000,000 credit line from Iberia Bank Tax Anticipation Note (TAN) during the startup for the new City to be repaid by end of December, 2017. The City has so far drawn \$5,450,350 from the credit line. The remaining \$6,549,650 will be withdrawn by the end of this fiscal year. We will need to take another TAN to meet our cash flow needs because of our tax bills being sent late.

Capital Improvement Plan will identify capital needs of the City and funding sources. These capital needs are planned for five or ten years. The City of South Fulton has over \$15 million liability of unpaid leave for its employees while under Fulton County. The City also has Intergovernmental agreements with Fulton County for various services provided by Fulton County to the City of South Fulton.

SUMMARY

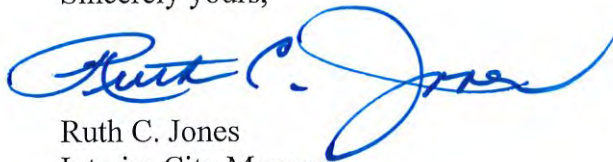
Considering our obligations, the Finance Department will propose financial planning to address various programs requiring long-term funding such as the issuance of general obligation bonds, installment purchasing, and noninterest bearing loans. These obligations are good for the City allowing it to be fiscally responsible in planning and spending City's scarce resources while continuing to provide quality services to its citizen.

The success of the strategy embodied in the budget rests on the ability of the City's administration and Council to stay the difficult course throughout the year. This budget was developed with minimal impact to the level of service offered by the police and fire departments.

I worked successfully with my management team and department heads to balance the FY 2017/2018 budget which again was undoubtedly a very difficult and challenging task. This budget incorporates many ideas shared by staff and diligent efforts of my management team and Finance Department.

I look forward to working with the City Council to address questions and to provide clarification on any aspect, as we finalize the proposed budget for FY 2017/2018 during the upcoming budget workshops.

Sincerely yours,



Ruth C. Jones
Interim City Manager
City of South Fulton

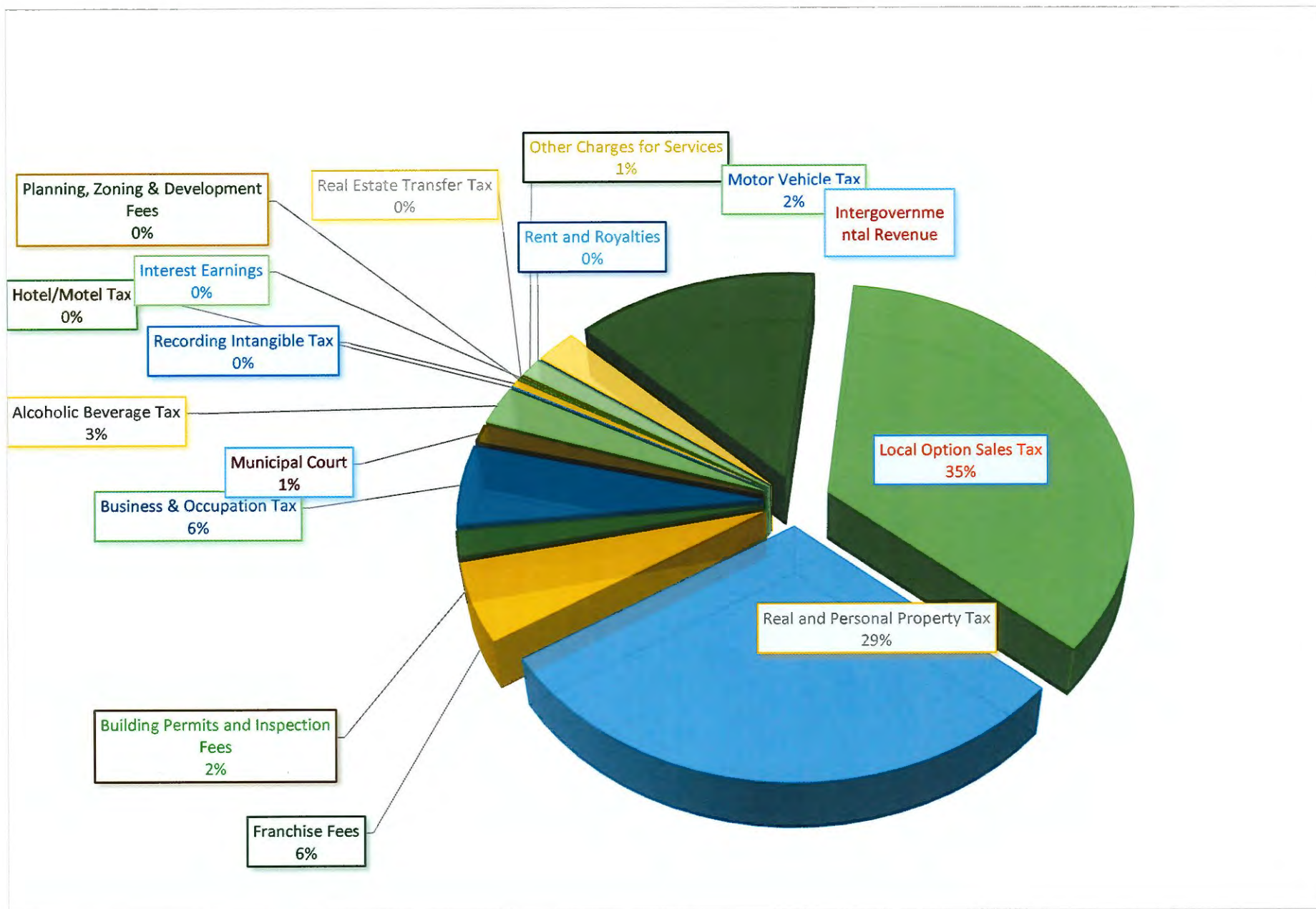
Revenue Categories	Fulton County		FY2017 (as Adopted)	2018 Proposed
	FY2016 Budget	FY2016 Actuals		
Local Option Sales Tax	\$0	\$0	\$9,500,000	\$21,688,222
Real and Personal Property Tax	\$30,824,923	\$29,353,683	\$1,811,634	\$18,374,436
Franchise Fees	\$0	\$0	\$0	\$3,500,000
Insurance Premium Tax	\$4,348,964	\$4,880,985	\$0	\$3,880,000
Building Permits and Inspection Fees	\$0	\$0	\$320,000	\$1,099,060
Business & Occupation Tax	\$6,238,584	\$6,195,933	\$0	\$3,500,000
Municipal Court	\$0	\$0	\$33,651	\$779,775
Alcoholic Beverage Tax	\$1,050,855	\$1,916,074	\$800,000	\$1,700,000
Hotel/Motel Tax	\$66,812	\$130,262	\$70,000	\$50,000
Recording Intangible Tax	\$310,222	\$340,032	\$0	\$300,000
Fire Inspections	\$0	\$0	\$0	\$147,852
Interest Earnings	\$89,302	\$0	\$0	\$5,000
Fines and Forfeitures	\$109,768	\$12,770	\$140,640	\$15,000
Real Estate Transfer Tax	\$108,648	\$119,263	\$108,000	\$90,000
Other Charges for Services	\$992,666	\$834,440	\$347,683	\$800,000
Rent and Royalties	\$1,145,368	\$1,263,419	\$450,000	\$20,000
Other Revenues	\$101,153	\$80,927	\$80,000	\$80,000
Motor Vehicle Tax	\$1,826,255	\$1,718,536	\$0	\$1,500,000
Intergovernmental Revenue	\$278,886	\$158,508	\$3,125,000	\$8,800,000
Transfer from other funds	\$2,000,000	\$2,000,000	\$10,000,000	
	\$49,492,406	\$49,004,832	\$26,786,609	\$66,329,345

Expenditure Categories	FY2016 Budget	FY2016 Actuals	FY2017 (as Adopted)	2018 Proposed
Animal Control			\$411,585	\$987,804
City Clerk			\$245,914	\$362,704
Mayor			\$26,088	\$145,297
City Council			\$139,950	\$214,880
City Manager			\$207,097	\$435,295
County Manager	\$72,217			
Communications			\$35,000	\$261,204
Community Development Services	\$2,772,699	\$2,507,029	\$1,594,622	\$2,623,986
Court			\$33,651	\$779,755
TAN Payment				\$13,000,000
Economic Development			\$0	\$199,084
Facilities			\$131,144	\$957,246
Finance	\$358,362	\$310,604	\$428,346	\$833,546
Fire and Rescue	\$15,275,243	\$14,729,616	\$8,377,533	\$15,589,285
Human Resources	\$153,094	\$135,496	\$143,717	\$459,569
Information Technology	\$84,500	\$84,279	\$56,453	\$716,565
Legal			\$0	\$500,000
Non Agency	\$14,930,510	\$13,939,649		
Operational Start Up			\$248,000	
Police	\$17,028,193	\$16,694,058	\$9,436,857	\$16,737,294
Public Works			\$1,742,180	\$4,181,233
Real Estate Management	\$187,000	\$186,224	\$77,594	\$186,000
Recreation and Parks	\$4,377,667	\$4,196,065	\$2,400,775	\$4,895,326
Stormwater Management			\$125,000	\$300,000
Transfer Out E-911			\$781,250	\$1,875,000
Transfer Out Hotel/Motel				\$50,000
Contingency			\$143,852	\$38,272
Total Expenses	\$55,238,485	\$52,783,020	\$26,786,608	\$66,329,345

Summary of Revenues

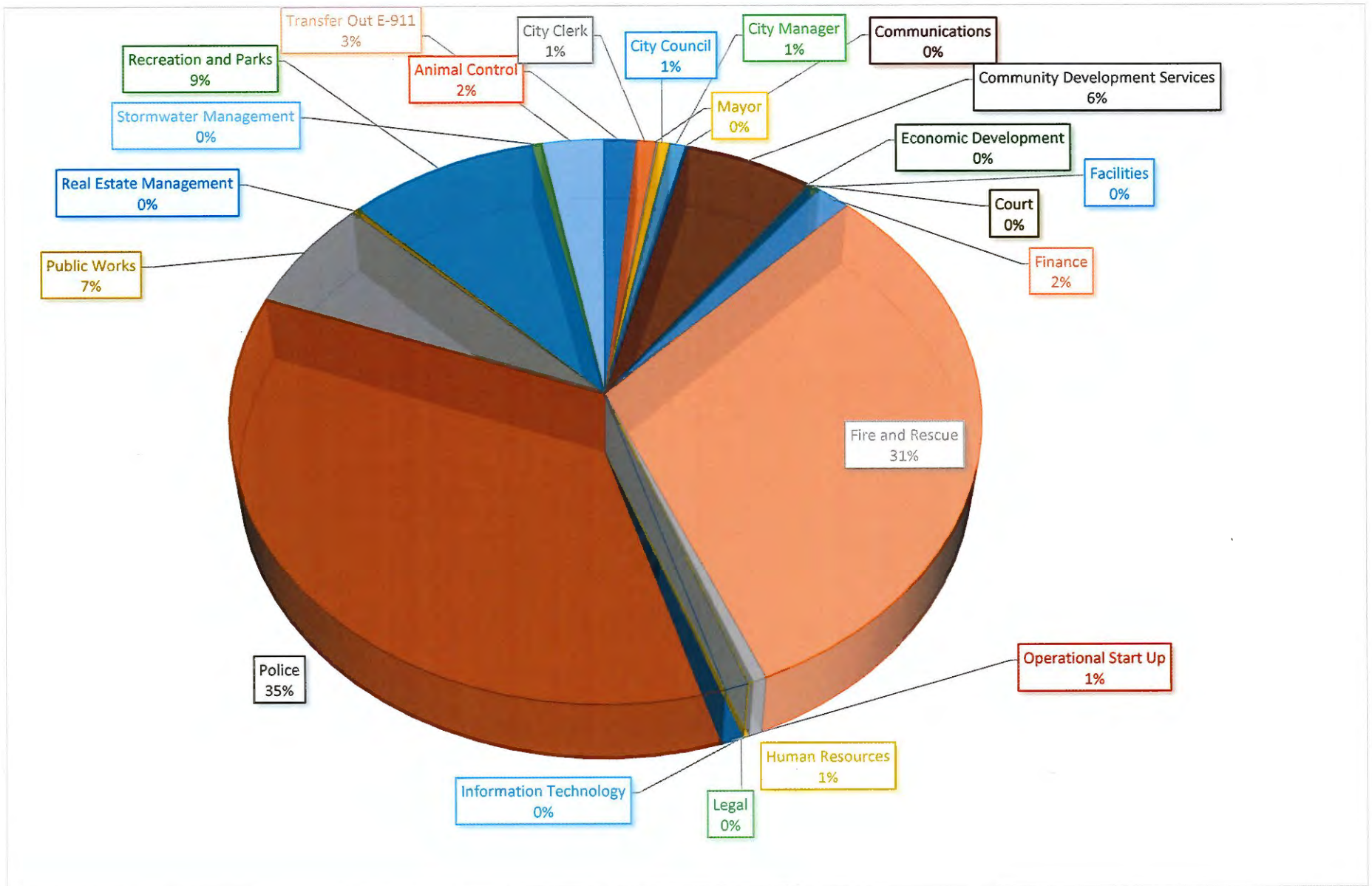
Revenue Categories	FY2017 (as Adopted)	2018 Proposed
Local Option Sales Tax	\$9,500,000	\$21,688,222
Real and Personal Property Tax	\$1,811,634	\$18,374,436
Franchise Fees	\$0	\$3,500,000
Insurance Premium Tax	\$0	\$3,880,000
Building Permits and Inspection Fees	\$320,000	\$1,099,060
Business & Occupation Tax	\$0	\$3,500,000
Municipal Court	\$33,651	\$779,775
Alcoholic Beverage Tax	\$800,000	\$1,700,000
Hotel/Motel Tax	\$70,000	\$50,000
Recording Intangible Tax	\$0	\$300,000
Planning, Zoning & Development Fees	\$0	\$147,852
Interest Earnings	\$0	\$5,000
Fines and Forfeitures	\$140,640	\$15,000
Real Estate Transfer Tax	\$108,000	\$90,000
Other Charges for Services	\$347,683	\$800,000
Rent and Royalties	\$450,000	\$20,000
Other Revenues	\$80,000	\$80,000
Motor Vehicle Tax	\$0	\$1,500,000
Intergovernmental Revenue	\$3,125,000	\$8,800,000
Total Revenues	\$26,786,609	\$66,329,345

SUMMARY OF REVENUES



Expenditure Categories	FY2017 (as Amended)	FY2018 Recommended
Animal Control	\$411,585	\$987,804
City Clerk	\$245,914	\$362,704
Mayor	\$26,088	\$145,297
City Council	\$139,950	\$214,880
City Manager	\$207,097	\$435,295
Communications	\$35,000	\$261,204
Development Services	\$1,594,622	\$2,623,986
Court	\$33,651	\$779,755
TAN Payment		\$13,000,000
Economic Development	\$0	\$199,084
Facilities	\$131,144	\$957,246
Finance	\$428,346	\$833,546
Fire	\$8,377,533	\$15,589,285
Human Resources	\$143,717	\$459,569
IT/GIS	\$56,453	\$716,565
Legal	\$0	\$500,000
Operational Start Up	\$248,000	\$0
Police	\$9,436,857	\$16,737,294
Public Works	\$1,742,180	\$4,181,233
Real Estate Management	\$77,594	\$186,000
Recreation and Parks	\$2,400,775	\$4,895,326
Stormwater Management	\$125,000	\$300,000
Transfer Out E-911	\$781,250	\$1,875,000
Transfer Out Hotel/Motel		\$50,000
Contingency	\$143,852	\$38,272
Total Expenses	\$26,786,608	\$66,329,345

Summary of Expenditures



Expenditures by Department

	FY2017 (as Amended)	FY2018 Recommended	Comparison	
Animal Control				
Personnel	\$0	\$0		0
Operations	\$411,585	\$987,804	140%	576,219
Subtotal	\$411,585	\$987,804	140%	576,219
City Clerk				
Personnel	\$180,814	\$287,583	96%	106,769
Operations	\$65,100	\$75,121	8%	10,021
Subtotal	\$245,914	\$362,704	72%	116,790
Mayor				
Personnel	\$24,088	\$135,297	398%	111,209
Operations	\$2,000	\$10,000	600%	8,000
Subtotal	\$26,088	\$145,297	414%	119,209
City Council				
Personnel	\$47,500	\$190,650	894%	143,150
Operations	\$92,450	\$24,230	-69%	(68,220)
Subtotal	\$139,950	\$214,880	258%	74,930
City Manager				
Personnel	\$150,072	\$417,045	242%	266,973
Operations	\$57,025	\$18,250	-68%	(38,775)
Subtotal	\$207,097	\$435,295	555%	228,198
Communications				
Personnel		\$226,704		226,704
Operations	\$35,000	\$34,500	64%	(500)
Subtotal	\$35,000	\$261,204	812%	226,204
Development Services				
Personnel	\$0	\$2,314,986		2,314,986
Operations	\$1,594,622	\$309,000	-57%	(1,285,622)
Subtotal	\$1,594,622	\$2,623,986	83%	1,029,364
Contingency				
Personnel	\$0	\$0		0
Operations	\$143,852	\$38,272	972%	(105,580)
Subtotal	\$143,852	\$38,272	972%	(105,580)
Court				
Personnel	\$0	\$560,255		560,255
Operations	\$33,651	\$219,500	1303%	185,849
Subtotal	\$33,651	\$779,755	3444%	746,104
Economic Development				
Personnel	\$0	\$117,584		117,584
Operations	\$0	\$81,500		81,500
Subtotal	\$0	\$199,084		199,084
Facilities				
Personnel	\$0	\$0		0
Operations	\$131,144	\$957,246	630%	826,102
Subtotal	\$131,144	\$957,246	0%	826,102
Finance				
Personnel	\$219,856	\$467,546	253%	247,690

Expenditures by Department

	FY2017 (as Amended)	FY2018 Recommended	Comparison	
Operations	\$208,490	\$366,000	89%	157,510
Subtotal	\$428,346	\$833,546	173%	405,200
Fire				
Personnel	\$0	\$6,543,866		6,543,866
Operations	\$8,377,533	\$9,045,419	9%	667,886
Subtotal	\$8,377,533	\$15,589,285	98%	7,211,752
Human Resources				
Personnel	\$84,567	\$297,644	336%	213,077
Operations	\$59,150	\$161,925	242%	102,775
Subtotal	\$143,717	\$459,569	297%	315,852
IT/GIS				
Personnel	\$0	\$199,958		199,958
Operations	\$56,453	\$516,607	2167%	460,154
Subtotal	\$56,453	\$716,565	2542%	660,112
Legal				
Personnel	\$0	\$0		0
Operations	\$0	\$500,000		500,000
Subtotal	\$0	\$500,000		500,000
Operational Startup				
Personnel	\$0	\$0		0
Operations	\$248,000	\$0	-100%	(248,000)
Subtotal	\$248,000	\$0	-100%	(248,000)
Police				
Personnel	\$0	\$7,361,282		7,361,282
Operations	\$9,436,857	\$9,376,012	32%	(60,845)
Subtotal	\$9,436,857	\$16,737,294	119%	7,300,437
Public Works				
Personnel	\$0	\$0		0
Operations	\$1,742,180	\$4,181,233	140%	2,439,053
Subtotal	\$1,742,180	\$4,181,233	140%	2,439,053
DREAM				
Personnel	\$0	\$0		0
Operations	\$77,594	\$186,000	140%	108,406
Subtotal	\$77,594	\$186,000	140%	108,406
Recreation and Parks				
Personnel	\$0	\$3,518,051		3,518,051
Operations	\$2,400,775	\$1,377,275	-41%	(1,023,500)
Subtotal	\$2,400,775	\$4,895,326	123%	2,494,551
Stormwater				
Personnel	\$0	\$0		0
Operations	\$125,000	\$300,000	140%	175,000
Subtotal	\$125,000	\$300,000	140%	175,000
TAN Payment				
Personnel	\$0	\$0		0
Operations	\$0	\$13,000,000		13,000,000
Subtotal	\$0	\$13,000,000		13,000,000

Expenditures by Department

	FY2017 (as Amended)	FY2018 Recommended	Comparison	
Transfers				
Personnel	\$0	\$0		0
Operations	\$781,250	\$1,925,000	190%	1,143,750
<i>Subtotal</i>	\$781,250	\$1,925,000	190%	1,143,750
Personnel	\$706,897	\$22,638,450	3542%	21,931,553
Operations	\$26,079,711	\$43,690,894	125%	53,063,604
Total Expenditures	\$26,786,609	\$66,329,345		

City Clerk

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	Notes
	Salaries	\$1,619,097	\$222,000	
	Health Insurance	\$39,208	\$24,570	
	Retirement (401(a) and 457 Plans)	\$161,910	\$22,200	
	Social Security (FICA)	\$100,384	\$13,764	
	Workers Compensation	\$2,900	\$450	
	Medicare	\$23,477	\$3,219	
	Dental and Vision	\$1,680	\$1,209	
	Life Insurance and AD&D	\$9	\$171	
	Vehicle Allowance	\$0	\$0	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims			
		\$1,948,665	\$287,583	

	Professional Services	\$22,174	\$8,174	
	Contractual	\$10,000	\$10,000	Court Reporting
	Election	\$0	\$0	
	Advertising	\$5,000	\$5,000	
	Printing and Binding	\$500	\$500	
	Dues and Fees	\$30,000	\$22,000	
	Education and Training	\$10,515	\$10,515	
	Hospitality	\$850	\$5,650	
	Recording Fees	\$264	\$264	
	Supplies	\$3,100	\$3,100	
	Postage	\$5,092	\$4,918	
	Operating Supplies	\$10,000	\$5,000	
		\$97,495	\$75,121	

City Clerk	1	1
Deputy Clerk	1	1
Executive Assistant	1	1
Records Administrator	1	
Total Positions	4	3

Mayor

Account Number	0	FY2018 Requested	FY2018 Recommended	
	Salaries	\$98,000	\$98,000	
	Health Insurance	\$0	\$16,380	
	Retirement (401(a) and 457 Plans)	\$9,800	\$9,800	
	Social Security (FICA)	\$6,076	\$6,076	
	Workers Compensation	\$373	\$300	
	Medicare	\$1,421	\$1,421	
	Dental and Vision	\$1,170	\$806	
	Life Insurance and AD&D	\$344	\$114	
	Vehicle Allowance	\$1,000	\$2,400	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims	\$0	\$0	
		\$118,184	\$135,297	

	Professional Services			
	Dues and Fees	\$5,400	\$5,400	US Conference of Mayors
	Education and Training	\$7,000	\$3,000	Mayors Day - Annual Conference US Conference of Mayors Conference
	Hospitality		\$0	
	Mileage Reimbursement	\$3,000	\$0	
	Supplies			
	Office Supplies	\$1,000	\$1,000	
	Operating Supplies	\$600	\$600	
		\$17,000	\$10,000	

Positions		
Mayor	1	1
Council Member		
Executive Assistant	1	1
Total Positions	2	2

City Council

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	Per Council person	
	Salaries	\$376,469	\$91,000	\$13,000	
	Health Insurance	\$0	\$57,330	\$8,190	
	Retirement (401(a) and 457 Plans)	\$37,647	\$9,100	\$1,300	
	Social Security (FICA)	\$23,341	\$5,642	\$806	
	Workers Compensation	\$373	\$1,050	\$150	
	Medicare	\$5,459	\$5,458	\$189	
	Dental and Vision	\$1,170	\$2,821	\$403	
	Life Insurance and AD&D	\$344	\$399	\$57	
	Vehicle Allowance	\$4,800	\$16,800	\$2,400	
	Long-Term and Short-Term Disability	\$0	\$0	\$0	
	Unemployment Claims	\$0	\$0		
		\$449,603	\$189,600	\$26,495	

	Professional Services	\$1,400	\$1,400	\$200	
	Dues and Fees	\$1,830	\$1,830	\$261	
	Education and Training	\$10,500	\$10,500	\$1,500	
	Hospitality	\$4,800	\$0	\$0	
	Mileage Reimbursement	\$0	\$0	\$0	
	Supplies	\$5,000	\$0	\$0	
	Office Supplies	\$500	\$7,000	\$1,000	
	Promotional	\$3,500	\$3,500	\$500	
	Total Expenditures	\$27,530	\$24,230	\$3,461	

Positions

Council Member	7	7
Administrative Technician	7	0
Total Positions	14	7

City Manager

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries	\$395,000	\$330,000	
	Health Insurance	\$77,414	\$24,570	
	Retirement (401(a) and 457 Plans)	\$39,500	\$33,000	
	Social Security (FICA)	\$24,490	\$20,460	
	Workers Compensation	\$1,271	\$450	
	Medicare	\$5,728	\$4,785	
	Dental and Vision	\$150	\$1,209	
	Life Insurance and AD&D	\$3,056	\$171	
	Vehicle Allowance	\$2,400	\$2,400	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims	\$0	\$0	
		\$549,009	\$417,045	

	Professional Services	\$25,000	\$10,000	
	Other	\$0	\$0	
	Advertising	\$2,500	\$0	
	Printing and Binding	\$1,750	\$1,750	
	Dues and Fees	\$5,000	\$2,500	
	Facilities	\$0	\$0	
	Education and Training	\$5,000	\$0	
	Hospitality	\$0	\$0	
	Office Supplies	\$2,000	\$2,000	
	Postage	\$1,000	1,000	
	Office Equipment	\$1,000	1,000	
	Operating Supplies	\$10,000	\$0	
		\$53,250	\$18,250	
	Total Expenditures		\$435,295	

Administrative Technician

City Manager	1	1
Assistant to the City Manager	1	1
Executive Assistant	1	1
Program Evaluation Specialist	1	0* Review at mid-year
Total Positions	4	3

Communications

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries	\$410,350	\$132,500	
	Health Insurance	\$32,760	\$16,380	
	Retirement (401(a) and 457 Plans)	\$41,035	\$41,035	
	Social Security (FICA)	\$25,442	\$25,442	
	Workers Compensation	\$701	\$300	
	Medicare	\$5,950	\$5,950	
	Dental and Vision	\$3,411	\$3,411	
	Life Insurance and AD&D	\$1,686	\$1,686	
	Vehicle Allowance	\$0	\$0	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims	\$0	\$0	
Total Personnel Expenses		\$521,335	\$226,704	

	Professional Services	\$25,000	\$15,000	Branding
	Contracted	\$0	\$0	
	Technical Services	\$7,500	\$7,500	
	Software License	\$2,500	\$2,500	
	Printing and Binding	\$5,000	\$5,000	
	Travel	\$0	\$0	
	Dues and Fees	\$2,500	\$1,500	
	Education and Training	\$7,500	\$500	
	Hospitality	\$0	\$0	
	Office Supplies	\$5,000	\$2,500	
	Operating Supplies	\$2,500		
Total Operating Expenses		\$57,500	\$34,500	

Positions

Communication & External Affairs Development	1	1
Public Relations Specialist	1	1 6 month position
Audio Visual Tech	1	0
Digital Communications Specialist	1	0
Total Positions	4	2

Court

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries	\$578,000	\$450,000	
	Health Insurance	\$0	\$24,570	
	Retirement (401(a) and 457 Plans)	\$57,800	\$45,000	
	Social Security (FICA)	\$35,836	\$27,900	
	Workers Compensation	\$488	\$488	
	Medicare	\$8,381	\$6,525	
	Dental and Vision	\$4,654	\$4,654	
	Life Insurance and AD&D	\$1,118	\$1,118	
	Vehicle Allowance	\$0	\$0	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims	\$0	\$0	
		\$686,277	\$560,255	

	Professional Services	\$400,000	\$150,000	
	Contractual	\$0	\$0	
	Other IGA	\$0	\$0	
	Municipal Judge	\$0	\$0	
	Court Solicitor	\$5,000	\$0	
	Indigent Defense	\$500	\$0	
	Technical Services	\$25,000	\$25,000	
	Software	\$10,515	\$10,000	
	Equipment Repairs and Maintenance	\$0	\$0	
	Facility Repairs and Maintenance	\$0	\$0	
	Insurance	\$0	\$0	
	Advertising	\$0	\$0	
	Printing and Binding	\$5,000	\$5,000	
	Dues and Fees	\$4,500	\$4,500	
	Education and Training	\$15,000	\$15,000	
	Hospitality	\$0	\$0	
	Merchant Service Charges	\$0	\$0	
	Office Supplies	\$12,500	\$10,000	
	Postage	\$0	\$0	
	Books and Periodicals	\$0	\$0	
	Operating Supplies	\$0	\$0	
		\$478,015	\$219,500	

779,755

Positions

Chief Judge	1	1
Solicitor	1	1
Municipal Court Administrator	1	1
Courthouse Security	1	1
Administrative Coordinator	1	1
Senior Court Clerk	1	1
Total Positions	6	6

Development Services

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries	\$1,781,696	\$1,700,000	
	Health Insurance	\$303,030	\$303,030	
	Retirement (401(a) and 457 Plans)	\$178,170	\$170,000	
	Social Security (FICA)	\$110,465	\$105,400	
	Workers Compensation	\$5,500	\$5,850	
	Medicare	\$25,835	\$24,650	
	Dental and Vision	\$3,000	\$3,000	
	Life Insurance and AD&D	\$3,056	\$3,056	
	Vehicle Allowance	\$0	\$0	
	Long-Term and Short-Term Disability	\$0	\$0	
	Committee Stipends			
	Unemployment Claims	\$0	\$0	
		\$2,410,751	\$2,314,986	

	Professional Services	\$250,000	\$250,000	
	Other	\$0		
	Advertising	\$2,500	\$5,000	
	Printing and Binding	\$2,500	\$2,500	
	Dues and Fees	\$1,500	\$1,500	
	Education and Training	\$5,000	\$10,000	
	Hospitality	\$500	\$0	
	Office Supplies	\$13,702	\$10,000	
	Postage	\$7,000	\$20,000	
	Office Equipment	\$25,000	\$5,000	
	Operating Supplies	\$60,000	\$5,000	
		\$367,702	\$309,000	

Development Services

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Director of Development Services	1	1	
	Administrative Technician	1	1	
	Senior Planner	2	2	
	Planner II	2	2	
	Planer I	2	2	
	City Engineer	1	1	
	Engineer Inspector	1	1	
	GIS Supervisor	1	1	
	GIS Specialist	1	1	
	Storm Water Inspector	1	1	
	Accounting Associate	1	1	
	Business Tax Specialist	1	1	
	Business Tax Specialist	1	1	
	Senior Arborist	1	1	
	Deputy Director	1	1	
	Erosion Inspector	1	1	
	Building Manager			
	Building Permit Inspector	2	2	
	Environmental Court Specialist	1	1	
	Code Enforcement Manager	1	1	
	Code Enforcement Officer I	10	10	
	Code Enforcement Officer II	3	3	
	Code Enforcement Team Lead	3	3	
		39	39	

Economic Development

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries	\$376,434	\$92,552	
	Health Insurance	\$0	\$8,190	
	Retirement (401(a) and 457 Plans)	\$37,643	\$9,255	
	Social Security (FICA)	\$23,339	\$5,738	
	Workers Compensation	\$1,271	\$150	
	Medicare	\$5,458	\$1,342	
	Dental and Vision	\$600	\$300	
	Life Insurance and AD&D	\$3,056	\$57	
	Vehicle Allowance	\$0	\$0	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims	\$0	\$0	
		\$447,802	\$117,584	

	Professional Services	\$50,000	\$0	
	Other	\$125,000	\$0	
	Advertising	\$2,500	\$0	
	Printing and Binding	\$2,500	\$0	
	Dues and Fees	\$75,000	\$75,000	
	Education and Training	\$5,000	\$2,500	
	Hospitality	\$500	\$0	
	Office Supplies	\$2,000	\$2,000	
	Postage	\$1,000	\$1,000	
	Office Equipment	\$1,000	\$1,000	
	Operating Supplies	\$5,000	\$0	
		\$269,500	\$81,500	

Dues and membership-Connect
South Fulton

Economic Development Administrator

1

1

Facilities

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries	\$397,300		
	Health Insurance	\$24,570	\$0	
	Retirement (401(a) and 457 Plans)	\$39,730	\$0	
	Social Security (FICA)	\$24,633	\$0	
	Workers Compensation	\$1,271	\$0	
	Medicare	\$5,761	\$0	
	Dental and Vision	\$600	\$0	
	Life Insurance and AD&D	\$3,056	\$0	
	Vehicle Allowance	\$0	\$0	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims	\$0	\$0	
		\$496,921	\$0	

	Professional Services	\$50,000	\$12,500	
	Utilities	\$314,746	\$314,746	
	Building Lease	\$40,000	\$450,000	
	Buildings		\$180,000	Fire stations and Recreation
	Advertising	\$7,000	\$0	
	Printing and Binding	\$2,500	\$0	
	Dues and Fees	\$1,500	\$0	
	Education and Training	\$5,000	\$0	
	Hospitality	\$0	\$0	
	Office Supplies	\$2,000	\$0	
	Postage	\$1,000	\$0	
	Office Equipment	\$1,000	0	
	Operating Supplies	\$5,000	0	
		\$429,746	\$957,246	

Facilities Administrator

1

0

Finance

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries	\$671,134	\$360,000	
	Health Insurance	\$57,330	\$40,950	
	Retirement (401(a) and 457 Plans)	\$67,113	\$36,000	
	Social Security (FICA)	\$41,610	\$22,320	
	Workers Compensation	\$1,447	\$1,200	
	Medicare	\$9,731	\$5,220	
	Dental and Vision	\$1,400	\$1,400	
	Life Insurance and AD&D	\$3,451	\$456	
	Vehicle Allowance	\$0	\$0	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims	\$0	\$0	
		\$853,217	\$467,546	

	Professional Services	\$300,000	\$300,000	
	Audit	\$45,000	\$30,000	
	Contractual	\$0	\$0	
	Technical Services	\$10,000	\$10,000	
	Repairs and Maintenance	\$0	\$0	
	Printing and Binding	\$5,500	\$5,500	
	Dues and Fees	\$5,000	\$5,000	
	Education and Training	\$10,000	\$2,500	
	Hospitality	\$0	\$0	
	Finance Charges/Bank Charges	\$1,000	\$1,000	
	Office Supplies	\$5,000	\$5,000	
	Postage	\$2,000	\$2,000	
	Operating Supplies	\$10,000	\$5,000	
		\$393,500	\$366,000	

CFO	1	1
Controller	1	1
Purchasing Manager	1	1
Risk Manager	1	1
Accountant	1	1
Payroll and Leave Specialist	1	0* Review mid-year
Budget Manager	1	0* Review mid-year
Grant Administrator	1	0
	8	5

Fire

Account Number	Account Name	FY2018 Requested	FY2018 Recommended
	Salaries	\$9,419,974	\$4,250,000
	Health Insurance	\$1,269,450	\$1,416,870
	Retirement (401(a) and 457 Plans)	\$941,997	\$425,000
	Social Security (FICA)	\$584,038	\$263,500
	Workers Compensation	\$100,000	\$25,950
	Medicare	\$136,590	\$61,625
	Dental and Vision	\$37,455	\$39,271
	Paramedic Incentive	\$72,500	\$60,000
	Life Insurance and AD&D	\$1,650	\$1,650
	Vehicle Allowance		
	Long-Term and Short-Term Disabi	\$0	\$0
	Unemployment Claims		

Total Personnel \$12,563,654 \$6,543,866

	Professional Services	\$50,000	\$25,000
	Contractual	\$0	\$0
	Fire IGA	\$10,053,040	\$8,377,533
	False Alarm Contract Fees	\$3,500	\$1,750
	Facility Repairs and Maintenance	\$31,580	\$16,000
	Insurance	\$112,000	\$30,773
	Communications	\$1,500	\$1,500
	Advertising	\$1,200	\$1,200
	Printing and Binding	\$2,000	\$2,000
	Dues and Fees	\$32,289	\$1,600
	Education and Training	\$10,000	\$5,000
	Maintenance Contracts	\$100,865	\$50,000
	Office Supplies	\$7,775	\$7,775
	Other Supplies	\$31,920	\$15,000
	Vehicles	\$190,950	\$50,000
	Vehicles Maintenance	\$540,000	\$0
	Water/Sewage	\$6,348	\$6,348
	Natural Gas	\$8,400	\$8,400
	Electricity	\$45,540	\$45,540
	Gasoline/Diesel	\$65,625	\$35,000
	Books and Periodicals	\$0	\$0
	Small Equipment	\$140,000	\$20,000
	Operating Supplies	\$93,000	\$30,000
	Uniforms	\$300,000	\$300,000
	Officer Supplies	\$35,000	\$15,000
	Sites/Land	\$0	\$0
	Construction/Alterations	\$0	\$0
	Other	\$0	\$0
	Capital Lease Principal	\$0	\$0
	Capital Lease Interest	\$0	\$0
	Operating Transfers Out	\$0	\$0

Total Operational Expense ~~\$11,862,532~~ \$9,045,419

ADMIN COORD I	2	2
ADMIN COORDII	1	1
ADMIN MGR, FIRE	1	1
ADMIN SPEC	1	1
DEP FIRE CHF	3	3
DEPT HR GEN	1	1
FIRE BAT CHF	6	6
FIRE CAPTAIN	34	34
FIRE CHIEF	1	1
FIRE ED OFF	1	1
FIRE FIGH I	90	60
FIRE FIGH II	53	23
FIRE FIGHT III	27	27
FIRE LT	7	7
FIRE PREV OF	1	1
FLEET MGR	1	1
HVY EQU MECH	1	1
FIRE MARSHALL	1	1
MECHANIC	1	1
	233	173

Human Resources

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries	\$311,144	\$231,000	
	Health Insurance	\$32,760	\$24,570	
	Retirement (401(a) and 457 Plans)	\$31,114	\$23,100	
	Social Security (FICA)	\$19,291	\$14,322	
	Workers Compensation	\$793	\$450	
	Medicare	\$4,512	\$3,350	
	Dental and Vision	\$6,022	\$681	
	Life Insurance and AD&D	\$1,890	\$171	
	Vehicle Allowance	\$0	\$0	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims	\$0	\$0	
		\$407,526	\$297,644	

	Professional Services	\$104,560	\$7,925	
	Contractual	\$6,500	\$145,000	National Search and relocation for City Manager and Police Chief
	Other	\$39,360		
	Insurance	\$265,970	\$0	
	Advertising	\$2,500	\$0	
	Dues and Fees	\$9,822	\$5,000	SHRM, IPMA, NFBPA
	Education and Training	\$35,800	\$0	
	Software Licensing Fee	\$0	\$0	
	Hospitality	\$4,000	4,000	Employee Appreciation
	Office Supplies	\$2,200	0	
	Operating Supplies	0	0	
		\$470,712	\$161,925	

Administrative Technician

Director of Human Resources	1	1
Deputy Director of Human Resources	1	1
Human Resource Generalist	1	1
Human Resource Generalist	1	0
	4	3

Information Technology

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries	\$327,700	\$155,000	
	Health Insurance	\$69,946	\$16,380	
	Retirement (401 (a) and 457 Plans)	\$32,770	\$15,500	
	Social Security (FICA)	\$20,317	\$9,610	
	Workers Compensation	\$1,122	\$300	
	Medicare	\$4,752	\$2,248	
	Dental and Vision	\$5,946	\$806	
	Life Insurance and AD&D	\$2,701	\$114	
	Vehicle Allowance	\$0	\$0	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims	\$0	\$0	
		\$465,254	\$199,958	

	Professional Services	\$763,000		
	Advertising	\$0	\$0	
	Education and Training	\$2,500	\$2,500	
	Software Licensing Fee	\$80,000	\$80,000	
	Office Supplies	\$375	\$375	
	Mobile Data Charges	\$167,600	\$167,600	
	Telephone Service	\$75,132	\$75,132	
	Operating Supplies	\$171,000	\$171,000	
	Computers	\$20,000	20,000	
		\$1,279,607	\$516,607	

Information Technology Director	1	1
Network Administrator	1	1
Administrative Technician	1	0
	3	2

Legal

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries			
	Health Insurance			
	Retirement (401 (a) and 457 Plans)			
	Social Security (FICA)			
	Workers Compensation			
	Medicare			
	Dental and Vision			
	Paramedic Incentive			
	Housing Stipend			
	Life Insurance and AD&D			
	Vehicle Allowance			
	Long-Term and Short-Term Disability			
	Gym Membership Reimbursement			
	Unemployment Claims			

	Professional Services	\$827,000	\$500,000	
	Advertising			
	Education and Training			
	Software Licensing Fee			
	Office Supplies			
	Mobile Data Charges			
	Telephone Service			
	Operating Supplies			
	Computers			
		\$827,000	500,000	

Police

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries	\$11,674,888	\$5,015,850	
	Health Insurance	\$2,293,668	\$1,392,300	
	Retirement (401 (a) and 457 Plans)	\$1,167,489	\$501,585	
	Social Security (FICA)	\$723,843	\$310,983	
	Workers Compensation	\$160,741	\$24,150	
	Medicare	\$169,286	\$72,730	
	Dental and Vision	\$169,260	\$43,130	
	Life Insurance and AD&D	\$555	\$555	
	Vehicle Allowance	\$0	\$0	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims	\$0	\$0	
		\$16,359,730	\$7,361,282	

	Professional Services	\$41,000	\$41,000	Professional Services (polygraphs -\$85, psychological evaluations- \$250, urinalysis -\$25, physical-\$190)
	Other			
	Police IGA	\$9,436,857	\$7,549,486	Article 12, Section 12.5 for 5 months
	False Alarm Contract Fees			
	Equipment Repairs and Maintenance			
	Facility Repairs and Maintenance			
	Rental - Land and Building	\$221,088	\$128,968	Building Lease (\$9947 (Selig/CID); \$7503 (Aaron's/ONH), lease amount includes common area maintenance (Selig - \$420/mo) and insurance (Aaron's \$138/mo), plus utilities
	Insurance	\$450,000	\$55,974	
	Communications	\$100,000	\$50,000	
	Advertising	\$5,400	\$5,400	Advertising (public notices, alcohol licensing)
	Printing and Binding	\$60,315	\$8,000	
	Printing	\$17,000	\$9,000	Printing (business cards, citation books, alarm cards, brochures)
	Recruitment	\$40,000	\$15,000	
	Travel			
	Dues and membership fees	\$3,685	\$3,685	Membership Dues (IACP, NOBLE, Georgia Chiefs, etc.)
	Education and Training	\$45,000	\$20,000	
	Maintenance Contracts			
	Hospitality			
	Merchant Service Charges			
	Office Supplies	\$28,353	\$16,000	
	Lab Supplies	\$5,000	\$5,000	
	Training Supplies	\$32,000	\$18,000	
	Office Equipment Repair			
	Postage	\$4,000	\$2,000	

Police

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Other Supplies			
	Vehicles	\$3,027,500	\$200,000	
	Vehicles Maintenance	\$549,695	\$150,000	
	Evidence Supplies			
	Investigation Expenses	\$120,000	\$120,000	Laser finger printer and Crime scene 3d scanner
	Software Licenses	\$89,474	\$52,000	
	Natural Gas			
	Electricity			
	Gasoline/Diesel	\$533,867	\$250,000	
	Operating Supplies	\$50,663	\$29,000	
	Uniforms	\$553,000	\$450,000	
	equipment	\$980,000	\$140,000	New officer Equipment (\$14,000*70)
	PAL (Youth Program)	\$100,000	\$50,000	
	Officer Supplies	\$12,101	\$7,000	
	Other	\$1,100	\$500	Towing Service
	Operating Transfers Out			
		\$16,507,098	\$9,376,012	
			\$16,737,294	

Chief of Police	1	1
Deputy Police Chief	1	1
Major	2	2
Captain	9	9
Lieutenant	19	19
Pilot	1	1
Sergeant	2	2
Detective	10	10
Police Officer III	17	17
Police Officer II	30	30
Police Officer I	106	56
Admin Coord II	2	2
Admin Spec	4	4
Admin Tech	3	3
Crime Scene Supv	1	1
Executive Assistant	1	1
Fleet SV Coor	1	1
Forensic Tech	1	1
	211	161

Public Works

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries			
	Health Insurance			
	Retirement (401(a) and 457 Plans)			
	Social Security (FICA)			
	Workers Compensation			
	Medicare			
	Dental and Vision			
	Paramedic Incentive			
	Housing Stipend			
	Life Insurance and AD&D			
	Vehicle Allowance			
	Long-Term and Short-Term Disability			
	Gym Membership Reimbursement			
	Unemployment Claims			

	Professional Services			
	CH2M Contract			
	Other			
	Other IGA	\$4,181,233	\$4,181,233	
	Contracted			
	Repairs and Maintenance			
	Equipment Repairs and Maintenance			
	Advertising			
	Dues and Fees			
	Education and Training			
	Supplies			
	Office Supplies			
	Vehicles			
	Electricity			
	Administrative Technician			
	Operating Supplies			
	Site Improvement			
	Operating Transfers Out			
		\$4,181,233	4,181,233	

Recreation and Parks

Account Number	Account Name	FY2018 Requested	FY2018 Recommended	
	Salaries	\$4,357,336	\$2,500,000	
	Health Insurance	\$573,300	\$573,300	
	Retirement (401(a) and 457 Plans)	\$435,734	\$250,000	
	Social Security (FICA)	\$270,155	\$155,000	
	Workers Compensation	\$370	\$370	
	Medicare	\$63,181	\$36,250	
	Dental and Vision	\$2,539	\$2,539	
	Life Insurance and AD&D	\$592	\$592	
	Vehicle Allowance	\$0	\$0	
	Long-Term and Short-Term Disability	\$0	\$0	
	Unemployment Claims	\$0	\$0	
Total Personnel Expenses		\$5,703,207	\$3,518,051	

	Professional Services	\$115,000	\$115,000	Pest Control, Education
	Contracted	\$12,000	\$12,000	
	Repairs and Maintenance	\$313,500	\$213,500	Pool, Lighting, etc.
	Maintenance Supplies	\$80,000	\$80,000	Toiletries, Cleaning Supplies, Wood Chips, Home Depot
	Operating Supplies	\$45,000	\$45,000	Fuel and Vehicle Supplies
	Advertising	\$625	\$625	
	Printing and Binding	\$15,000	\$15,000	Marketing Material
	Travel	\$6,000	\$6,000	GRPA and NRPA Conference
	Insurance	\$140,000	\$140,000	Liability
	Dues and Fees	\$8,000	\$8,000	GRPA and NRPA Dues
	Software	\$16,650	\$16,650	
	Education and Training	\$500	\$500	
	Hospitality	\$5,000	\$5,000	
	Merchant Service Charges	\$3,000	\$3,000	
	Office Supplies	\$16,000	\$10,000	
	Vehicles	\$45,000	\$45,000	
	Vehicle Maintenance	\$55,000	\$20,000	
	Water/Sewage	\$0	\$0	
	Natural Gas	\$0	\$0	
	Electricity	\$0	\$0	
	Athletic Division Uniforms	\$260,000	\$260,000	Football Uniforms (\$100,000), Baseball Uniforms (\$100,000), Basketball Uniforms (\$35,000), Track Uniforms (\$25,000)
	Security Service	\$350,000	\$350,000	Park Patrol
	Client Benefit	\$10,000	\$10,000	
	Special Events	\$12,000	\$12,000	
	Recreation Supplies	\$18,000	\$10,000	
Total Operating Expenses		\$1,526,275	1,377,275	

Director, Parks and Recreation	1	1
Administrative Secretary	1	1
Aquatics Instructor	1	1
Aquatics Supervisor	1	1
Parks Services Manager	1	1
Recreation Manager	1	1
Administrative Coordinator I	2	2
Administrative Coordinator II	2	2
Crew Leader	2	2
Parks Services Supervisor	2	2
Recreation Center Supervisor	4	4
Recreation Center Supervisor Assistant	7	7
Lifeguard	9	9
Recreation Specialist	14	14
Grounds and Parks Maintenance Worker	22	22
Crew Leader (FTE)	1	1
Grounds & Parks Maintenance Worker (PTE)	5	5
Recreation Center Supervisor Assistant (FTE)	2	2
Recreation Specialist (PTE)	6	6
Athletic Director (FTE)	1	1
Program Coordinator (FTE)	1	1
Aquatics Instructor (FTE)	2	2
Lifeguards (FTE)	2	2
Grounds & Parks Maintenance Worker (FTE)	1	
Grounds & Parks Maintenance Worker (PTE)	2	
Recreation Center Supervisor Assistant (FTE)	1	
Recreation Specialist (PTE)	2	
Grounds & Parks Maintenance Worker (PTE)	2	
Grounds & Parks Maintenance Worker (FTE)	1	
Grounds & Parks Maintenance Worker (PTE)	2	
Recreation Specialist (PTE)	3	
Recreation Specialist (PTE)	1	
Grounds & Parks Maintenance Worker (PTE)	3	
Grounds & Parks Maintenance Worker (FTE)	1	
Grounds & Parks Maintenance Worker (PTE)	2	
Recreation Specialist (PTE)	2	
Grounds & Parks Maintenance Worker (PTE)	1	
Grounds & Parks Maintenance Worker (FTE)	1	
Grounds & Parks Maintenance Worker (PTE)	2	
Crew Leader (FTE)	1	
Trades Worker I (FTE)	2	
Small Engine Mechanic (FTE)	1	1
Grounds & Parks Maintenance Worker (PTE)	5	5
Grant Writer (FTE)	1	
Park Monitor Supervisor (FTE)	1	
Park Monitor Supervisor Assistant (FTE)	1	
Park Monitor (PTE)	20	10
	149	106